

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>JESUP</div> <div>CITY OF JESUP, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201000600000</div> <div>City Clerk</div> <div>PO Box 592</div> <div>Jesup, IA 50648</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,273,525		1,273,525	1,252,430
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		1,273,525		1,273,525	1,252,430
Delinquent property taxes		0		0	
TIF revenues		23,448		23,448	22,299
Other city taxes		220,242	0	220,242	229,827
Licenses and permits		17,128	1,600	18,728	23,805
Use of money and property		5,072	1,796	6,868	6,570
Intergovernmental		341,239	0	341,239	346,475
Charges for fees and service		150,395	679,375	829,770	775,825
Special assessments		178	0	178	1,000
Miscellaneous		68,066	3,141	71,207	104,700
Other financing sources		844,835	1,933	846,768	694,900
Total revenues and other sources		2,944,128	687,845	3,631,973	3,457,831
Expenditures and Other Financing Uses					
Public safety		537,497	0	537,497	604,732
Public works		538,237	0	538,237	558,584
Health and social services		2,000	0	2,000	2,000
Culture and recreation		228,311	0	228,311	244,871
Community and economic development		7,458	0	7,458	7,800
General government		188,027	0	188,027	189,738
Debt service		520,638	0	520,638	520,640
Capital projects		177,787	0	177,787	592,060
Total governmental activities expenditures		2,199,955	0	2,199,955	2,720,425
Business type activities		0	387,832	387,832	446,030
Total ALL expenditures		2,199,955	387,832	2,587,787	3,166,455
Other financing uses, including transfers out		195,569	280,934	476,503	491,500
Total ALL expenditures/And other financing uses		2,395,524	668,766	3,064,290	3,657,955
Excess revenues and other sources over (Under) Expenditures/And other financing uses		548,604	19,079	567,683	-200,124
Beginning fund balance July 1, 2014		1,551,655	503,170	2,054,825	2,054,645
Ending fund balance June 30, 2015		2,100,259	522,249	2,622,508	1,854,521
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,390,000	Other long-term debt		\$ 0
Revenue debt		\$ 415,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 7,074,170
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			8/26/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
LeAnn M Even		→	319	827-1522	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/1/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF JESUP							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	746,403	216,299		310,823			1,273,525			1,273,525	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	746,403	216,299		310,823	0		1,273,525		T01	1,273,525	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	746,403	216,299		310,823	0	0	1,273,525			1,273,525	6					
7	<b>TIF revenues</b>			23,448				23,448		T01	23,448	7					
8	<b>Other city taxes</b>							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax	2,109						2,109		T19	2,109	13					
14	Hotel/motel tax							0		T19	0	14					
15	Other local option taxes		218,133					218,133		T09	218,133	15					
16	<b>TOTAL OTHER CITY TAXES</b>	2,109	218,133	0	0	0	0	220,242	0		220,242	16					
17	<b>Section B - LICENSES AND PERMITS</b>	17,128						17,128	1,600	T29	18,728	17					
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18					
19	Interest	4,194	612		266			5,072	1,796	U20	6,868	19					
20	Rents and royalties							0		U40	0	20					
21	Other miscellaneous use of money and property							0		U20	0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	4,194	612	0	266	0	0	5,072	1,796		6,868	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants	675				2,000		2,675		B89	2,675	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	675	0	0	0	2,000	0	2,675	0		2,675	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JESUP						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		262,036					262,036		C46	262,036	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,721						3,721		C89	3,721	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	8,781	2,541	455	3,672			15,449		C89	15,449	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	12,502	264,577	455	3,672	0	0	281,206	0		281,206	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	20,269						20,269			20,269	63				
64	Library service							0		D89	0	64				
65	Township contributions	37,089						37,089		D89	37,089	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	57,358	0	0	0	0	0	57,358	0		57,358	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	70,535	264,577	455	3,672	2,000	0	341,239	0		341,239	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	382,703	A91	382,703	73				
74	Sewer							0	296,672	A8Ø	296,672	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	11,906						11,906		A81	11,906	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JESUP		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,469						3,469		A89	3,469	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	3,999						3,999		A89	3,999	92
93	Ambulance charges	83,970						83,970		A89	83,970	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,492						1,492		A89	1,492	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Refunds/Reimbursements	45,559						45,559			45,559	103
104	TOTAL CHARGES FOR SERVICE	150,395	0	0	0	0	0	150,395	679,375		829,770	104
105												105
106	Section F - SPECIAL ASSESSMENTS	178						178		U01	178	106
107	Section G - MISCELLANEOUS											107
108	Contributions	19,825						19,825		U99	19,825	108
109	Deposits and sales/fuel tax refunds	1,618						1,618	3,141	U99	4,759	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	23,897						23,897		U30	23,897	111
112	Internal service charges	9,309						9,309		NR	9,309	112
113	Other miscellaneous - Specify							0			0	113
114	1st Street Storm Sewer project - Jesup Community School					13,417		13,417			13,417	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	54,649	0	0	0	13,417	0	68,066	3,141		71,207	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JESUP						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,045,591	699,621	23,903	314,761	15,417	0	2,099,293	685,912		2,785,205	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	265						265		NR	265	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					370,000		370,000		NR	370,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	21,541			113,407	315,519		450,467	1,933		452,400	127				
128	Internal TIF loans and transfers in				24,103			24,103			24,103	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	21,806	0	0	137,510	685,519	0	844,835	1,933		846,768	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,067,397	699,621	23,903	452,271	700,936	0	2,944,128	687,845		3,631,973	132				
133												133				
134	Beginning fund balance July 1, 2014	1,204,331	220,639	200	1,985	124,500		1,551,655	503,170		2,054,825	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,271,728	920,260	24,103	454,256	825,436	0	4,495,783	1,191,015		5,686,798	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
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159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF JESUP		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	254,160	60,398					314,558		E62	314,558	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	123,001	6,668					129,669		E24	129,669	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	44,684	1,695					46,379		E32	46,379	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	17,640	4,811					22,451		E66	22,451	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	241						241		E32	241	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	24,199						24,199		E89	24,199	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	463,925	73,572	0	0	0	0	537,497			537,497	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF JESUP		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	200,290	270,371					470,661		E44	470,661	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	34,426						34,426		E44	34,426	48
49	Traffic control safety — Current operation	5,228						5,228		E44	5,228	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	11,741						11,741		E81	11,741	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	16,178						16,178		E81	16,178	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	3						3		E89	3	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	267,866	270,371	0	0	0	0	538,237			538,237	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF JESUP							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,000						2,000		E79	2,000	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,000	0	0	0	0	0	2,000			2,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF JESUP						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	146,159	39,242					185,401		E52	185,401	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	29,260						29,260		E61	29,260	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	600						600		E03	600	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	13,050						13,050		E61	13,050	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	189,069	39,242	0	0	0	0	228,311			228,311	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	7,308						7,308		E89	7,308	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	150						150		E29	150	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,458	0	0	0	0	0	7,458			7,458	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF JESUP						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	9,600	1,439					11,039		E29	11,039	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	107,319	33,816					141,135		E23	141,135	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	676						676		E89	676	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	18,699						18,699		E25	18,699	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	16,478						16,478		E31	16,478	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	152,772	35,255	0	0	0	0	188,027			188,027	176
177	<b>Section G — DEBT SERVICE</b>		75,325		445,313			520,638			520,638	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	75,325	0	445,313	0	0	520,638			520,638	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	City Hall project					1,391		1,391			1,391	184
185	Emergency Services Facility					58,717		58,717			58,717	185
186	1st, 4th, 5th, 6th Streets					117,679		117,679			117,679	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	177,787	0	177,787			177,787	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	177,787	0	177,787			177,787	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,083,090	493,765	0	445,313	177,787	0	2,199,955			2,199,955	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF JESUP					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								189,525	E91	189,525	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								185,864	E80	185,864	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF JESUP						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								1,933	E89	1,933	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								10,510		10,510	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								387,832		387,832	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,083,090	493,765	0	445,313	177,787	0	2,199,955	387,832		2,587,787	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	30,502	113,572			27,392		171,466	280,934		452,400	255
256	Internal TIF loans/repayments and transfers out			24,103				24,103			24,103	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	30,502	113,572	24,103	0	27,392	0	195,569	280,934		476,503	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,113,592	607,337	24,103	445,313	205,179	0	2,395,524	668,766		3,064,290	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>	447,785	312,923		8,943	620,257		1,389,908			1,389,908	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	710,351						710,351			710,351	267
268	<b>Total Governmental</b>	1,158,136	312,923	0	8,943	620,257	0	2,100,259			2,100,259	268
269	<b>Proprietary</b>								522,249		522,249	269
270	<b>Total ending fund balance June 30, 2015</b>	1,158,136	312,923	0	8,943	620,257	0	2,100,259	522,249		2,622,508	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,271,728	920,260	24,103	454,256	825,436	0	4,495,783	1,191,015		5,686,798	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF JESUP

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	543,643

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 10,000	29U \$ 10,000	39U \$ 10,000	49U \$	49U \$	49U \$	49U \$	191 \$ 500
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. 2013 6th St	1,135,000		110,000	1,025,000				16,406
2010A Sewer	19U 150,000	29U	39U 150,000	49U	49U	49U	49U	189 4,500
2011A South, Prospect St	19U 1,125,000	29U	39U 130,000	49U 995,000	49U	49U	49U	189 32,908
2010B City Hall	19U 475,000	29U	39U 60,000	49U	49U	49U 415,000	49U	189 14,826
2015 4th,5th	19U 0	29U 370,000	39U	49U 370,000	49U	49U	49U	189
13.								
14.								
Total long-term debt	2,895,000	370,000	460,000	2,390,000	0	415,000	0	69,140

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 0
Outstanding as of JUNE 30, 2015	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	141,483,407	x .05 = \$	7,074,170

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 8,943	\$		2,613,565	2,622,508

REMARKS

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Continued on next page

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